

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

IN RE:	)	
	)	Bankruptcy No. 18-23979 GLT
	)	
LAWSON NURSING HOME, INC.	)	Chapter 11
	)	
	)	
Debtor.	)	Document No.
	)	
	)	
COMMONWEALTH OF PENNSYLVANIA,	)	Related Doc. No. 195, 197
DEPARTMENT OF LABOR & INDUSTRY,	)	
TO THE USE OF THE UNEMPLOYMENT	)	
COMPENSATION FUND	)	
Movant,	)	
	)	
v.	)	Hearing Date: 6/6/2019
	)	Time: 11:00 A.M.
	)	
LAWSON NURSING HOME, INC.	)	
	)	
Respondent.	)	

**OBJECTION BY COMMONWEALTH OF PENNSYLVANIA, DEPARTMENT  
OF LABOR AND INDUSTRY, TO DISCLOSURE STATEMENT AND PLAN  
DATED APRIL 22, 2019**

AND NOW, comes the Commonwealth of Pennsylvania, Department of Labor & Industry, Unemployment Compensation Fund (L&I), through its undersigned attorney, and makes the following response:

1. L & I is a party in interest in this proceeding having a priority claim in for unemployment compensation taxes in the total amount of \$7,617.43.
2. Debtor filed but failed to pay its first quarter of 2019 unemployment compensation taxes, resulting in an administrative claim in the amount of \$25,817.32.

3. The disclosure statement does not disclose this administrative claim. This does not provide creditors with sufficient information to vote on a plan pursuant to 11 U.S.C. 1125.

4. Similarly, the liquidating plan does not appear to propose paying administrative tax claims.

5. Debtor cannot continue to operate and increase its debts. From a review of the Disclosure Statement and Plan, it does not appear that Debtor has yet secured a buyer, which is the only way that this liquidating plan succeeds.

WHEREFORE, given the foregoing, L & I objects to the Disclosure Statement and Plan and requests that confirmation be DENIED.

Respectfully submitted,

/s/Jennifer M. Irvin

Jennifer M. Irvin

Department of Labor & Industry

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